



Form 355C-A
Combined Domestic Business or Manufacturing
Corporation Excise Return

1999
Massachusetts
Department of
Revenue

For calendar year 1999 or taxable period beginning		1999 and ending	
Name of corporation ▶		Federal business code ▶	Federal Identification number (FID) ▶
Principal business address		City/Town	State Zip
Principal business address in Massachusetts		City/Town	State Zip
1. ▶ Is corporation participating in the filing of U.S. consolidated return? <input type="checkbox"/> Yes (Enter name and FID of principal reporting corporation in Massachusetts) ▶ <input type="checkbox"/> No (If "no," do not file this form)			
2. Date of charter in Mass.:		3. Kind of business:	4. Corporation's books in care of:
6. Average number of employees: in Mass.: Everywhere:		7. ▶ Check applicable box: <input type="checkbox"/> R&D <input type="checkbox"/> Classified Manufacturing	5. Location of books for audit:
10. ▶ <input type="checkbox"/> Requesting alternative apportionment (attach Form AA-1)		8. ▶ Last year audited by IRS Adjustments reported to Mass.? <input type="checkbox"/> Yes <input type="checkbox"/> No (attach explanation)	
11. ▶ Check applicable box (attach Form F-2): <input type="checkbox"/> Defense corporation electing single sales factor apportionment <input type="checkbox"/> Section 38 manufacturer <input type="checkbox"/> Mutual Fund Service Corporation		9. IRS forms filed: <input type="checkbox"/> 1120 <input type="checkbox"/> 851 <input type="checkbox"/> 5471 <input type="checkbox"/> 4255	
		12. ▶ Check appropriate box: (a) <input type="checkbox"/> new business (b) <input type="checkbox"/> business terminated (c) <input type="checkbox"/> business has predecessor (d) <input type="checkbox"/> business has successor. If (c) or (d) is checked, enter name, address, state of incorporation and FID of such other business organization	

		Use whole dollar method
Excise	1. Taxable Mass. tangible property, if applicable (Schedule C, line 4) ▶ \$ x .0026 = ▶ 1	
	2. Taxable net worth, if applicable (Schedule D, line 23) ▶ \$ x .0026 = ▶ 2	
	3. Principal reporting corp. only: Combined Mass. Income (Sch. E, line 19, Col. G) ▶ \$ x .095 = ▶ 3	
	4. Excise before credits. Add lines 1 or 2, whichever applies , to line 3 ▶ 4	
Credits	5. Economic Opportunity Area Credit (Schedule H, line 25B) ▶ 5	
	6. Property Tax Credit for new facility in poverty area (Schedule H, line 13B) ▶ 6	
	7. 3% credit for certain new or expanded investments (Schedule H, line 18B) ▶ 7	
	8. Vanpool Credit (Schedule H, line 14B) ▶ 8	
	9. Credit carryover (Sch. H, total of lines 15B, 16B, 17B, 19B, 20B, 21B, 22B, 23B, 24B & 26B) ▶ 9	
	10. Research Credit (Schedule RC, line 26; or RC-A, line 30) ▶ 10	
	11. Harbor Maintenance Tax Credit (Schedule HM, line 12) ▶ 11	
	12. Full Employment Credit (Schedule FEC, line 21) ▶ 12	
	13. Brownfields Credit (Schedule BC, line 8) ▶ 13	
	14. Total credits. Add lines 5 through 13 ▶ 14	
Tax	15. Excise after credits. Subtract line 14 from line 4. ▶ 15	
	16. Minimum excise (cannot be prorated) ▶ 16	456
Refund/Tax Due	17. Excise due before voluntary contribution (line 15 or line 16, whichever is greater) ▶ 17	
	18. Voluntary contribution for endangered wildlife conservation. ▶ 18	
	19. Credit Recapture. ITC ▶ \$; EOA ▶ \$. Attach Schedule H-2; see instructions. Total ▶ 19	
	20. Excise due plus voluntary contribution and recapture. Add lines 17, 18 and 19. ▶ 20	
	21. 1998 overpayment applied to your 1999 estimated tax ▶ 21	
	22. 1999 Massachusetts estimated tax payments (do not include amount in line 21) ▶ 22	
	23. Payments made with extension ▶ 23	
	24. Amount overpaid. Subtract line 20 from the total of lines 21, 22 and 23 ▶ 24	
	25. Amount overpaid to be credited to 2000 estimated tax ▶ 25	
	26. Amount overpaid to be refunded. Subtract line 25 from line 24. ▶ 26	
	27. Balance Due. Subtract the total of lines 21, 22 and 23 from line 20. Balance due ▶ 27	
	28. M-2220 penalty ▶ \$; Late file/pay penalties ▶ \$ Total penalty ▶ 28	
	29. Interest on unpaid balance. ▶ 29	
	30. Total payment due at time of filing. Make remittance payable to: Commonwealth of Massachusetts Total due ▶ 30	

I hereby elect to file a combined return in Massachusetts. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements with respect to all members of the combined group, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has knowledge.

Signature of appropriate officer (see instructions)	Date	Social Security number	Title	Mail to: Mass. Dept. of Revenue, PO Box 7067, Boston, MA 02204.
Individual or firm signature of preparer	Date	Employer ID number	Address	

If you are signing as an authorized delegate of the appropriate officer, check here ☐ and attach Mass. Form M-2848, Power of Attorney.

Assets	A. Original cost	B. Accumulated depreciation & amortization	C. Net book value
--------	------------------	--	-------------------

Tangible assets within Massachusetts

1. Capital assets in Massachusetts:

a Buildings..... ▶ 1a	\$	▶	\$
b Land..... ▶ 1b			
c Motor vehicles and trailers..... ▶ 1c		▶	
d Machinery taxed locally..... ▶ 1d		▶	
e Machinery not taxed locally..... ▶ 1e		▶	
f Equipment..... ▶ 1f		▶	
g Fixtures..... ▶ 1g			
h Leasehold improvements taxed locally..... ▶ 1h		▶	
i Leaseholds and improvements not taxed locally..... ▶ 1i			
j Other fixed assets (attach schedule)..... ▶ 1j			
k Construction in progress..... ▶ 1k			
l Total Capital Assets in Massachusetts..... ▶ 1l			

2. Inventories in Massachusetts:

a General merchandise..... ▶ 2a	
b Exempt goods (attach schedule)..... ▶ 2b	

3. Supplies in Massachusetts..... 3

4. Total tangible assets in Massachusetts..... ▶ 4

Tangible assets outside of Massachusetts

5. Capital assets outside of Massachusetts:

a Buildings and other depreciable assets..... ▶ 5a			
b Land..... ▶ 5b			
6. Leaseholds/leasehold improvements outside Massachusetts..... ▶ 6			
7. Total capital assets outside Massachusetts..... ▶ 7		▶	

8. Inventories outside Massachusetts..... 8

9. Supplies outside Massachusetts..... 9

10. Total tangible assets outside of Massachusetts..... 10

11. Total tangible assets. *Add lines 4 and 10.*..... ▶ 1112. Investments (capital stock investments and equity contributions **only**):

a Massachusetts subsidiary corporations 80% or more owned (attach schedule)..... ▶ 12a	
b Massachusetts corporations less than 80% owned..... ▶ 12b	
c Other investments (attach schedule)..... ▶ 12c	

13. Notes receivable..... \$ Reserve \$..... 13

14. Accounts receivable..... \$ Reserve \$..... 14

15. Intercompany receivables (attach schedule)..... 15

16. Cash..... 16

17. Other assets (attach schedule)..... 17

18. Total assets..... ▶ 18 \$

Liabilities and Capital

19. Mortgages on:

a Massachusetts tangible property taxed locally..... ▶ 19a	\$
b Massachusetts tangible property not taxed locally..... ▶ 19b	
c Tangible property located outside Massachusetts..... ▶ 19c	

20. Bonds and other funded debt..... 20

21. Accounts payable \$ Notes payable \$..... 21

22. Notes payable to stockholders \$ and affiliates \$..... ▶ 22

23. Miscellaneous current liabilities (attach schedule)..... 23

24. Taxes accrued (attach schedule)..... 24

25. Miscellaneous accrued liabilities (attach schedule)..... 25

26. Total liabilities..... ▶ 26

27. Capital stock:

	Par	Shares issued	Amount
a Common..... ▶ 27a			\$
b Preferred..... ▶ 27b			
c Total capital stock issued..... ▶ 27c			

28. Paid-in or capital surplus (attach reconciliation)	28	
29. Surplus reserves (attach schedule)	29	
30. a Retained earnings 30a	\$	
b Undistributed S corporation net income 30b		
c Total 30c		
31. Treasury stock (attach schedule)	31	
32. Total liabilities and capital	32	\$

Schedule B. Tangible or Intangible Property Corporation Classification

Note: Enter all values as net book values from Schedule A, column C. See instructions; see DD 99-1 and TIR 99-3.

1. Total Massachusetts tangible property (Schedule A, line 4)	1	\$	
2. Massachusetts real estate (Schedule A, lines 1a and 1b)	2	\$	
3. Massachusetts motor vehicles and trailers (Schedule A, line 1c)	3		
4. Massachusetts machinery taxed locally. Manufacturing corporations enter "0" (Schedule A, line 1d)	4		
5. Massachusetts leasehold improvements taxed locally (Schedule A, line 1h)	5		
6. Massachusetts tangible property subject to local taxation. <i>Add lines 2, 3, 4 and 5</i>	6		
7. Massachusetts tangible property not subject to local taxation. <i>Subtract line 6 from line 1.</i>	7	\$	
8. Total assets (Schedule A, line 18)	8	\$	
9. Massachusetts tangible property subject to local taxation (line 6 above)	9		
10. Total assets not subject to Massachusetts local taxation. <i>Subtract line 9 from line 8</i>	10	\$	
11. Income apportionment percentage (Schedule F, line 11)	11		%
12. Allocated assets not subject to local taxation. <i>Multiply line 10 by line 11</i>	12	\$	
13. Domestic tangible property percentage. <i>Divide line 7 by line 12.</i>	13		%
14. Investments only in foreign corporations not doing business in Massachusetts. See instructions	14		
15. Assets subject to allocation. <i>Subtract line 14 from line 10</i>	15	\$	
16. Income apportionment percentage (Schedule F, line 11)	16		%
17. Allocated assets. <i>Multiply line 15 by line 16</i>	17	\$	
18. Foreign tangible property percentage. <i>Divide line 7 by line 17.</i>	18		%
19. Enter line 13 or line 18. See instructions	19		%

Note: If line 19 is 10% or more, complete Schedule C. If line 19 is less than 10%, complete Schedule D.

Schedule C. Tangible Property Corporation — Value of Taxable Massachusetts Tangible Property

Note: Complete this schedule only if Schedule B, line 19 is 10% or more. Enter all values as net book values from Schedule A, column C.

1. Total Massachusetts tangible property (Schedule A, line 4)	1	\$	
2. Exempt Massachusetts tangible property:			
a Massachusetts real estate (Schedule A, lines 1a and 1b) 2a		\$	
b Massachusetts motor vehicles and trailers (Schedule A, line 1c) 2b			
c Massachusetts machinery taxed locally (Schedule A, line 1d)* 2c			
d Massachusetts leasehold improvements taxed locally (Schedule A, line 1h) 2d			
e Exempt goods (Schedule A, line 2b) 2e			
f Certified Massachusetts industrial waste/air treatment facilities 2f			
g Certified Massachusetts solar or wind power deduction 2g			
3. Total exempt Massachusetts tangible property. <i>Add lines 2a through 2g</i>	3		
4. Taxable Massachusetts tangible property. <i>Subtract line 3 from line 1. Do not enter less than "0".</i>	4	\$	

(Enter line 4 as line 1 and enter zero as line 2 in the Computation of Excise)

***Manufacturing corporations enter zero in line 2c above.**

Corporate Disclosure Schedule. Massachusetts requires all corporations to complete the following items.

1. Enter the amount for Charitable Contributions (U.S. Form 1120 or 1120-A, line 19)	▶ \$	
2. Enter the amount of the deduction for federal research expenses (included in U.S. 1120 or 1120-A) allowed under IRC sec. 174, plus the credit for research allowed by IRC sec. 41	▶ \$	

Enter in line 3a the amounts of any accelerated depreciation (ACRS, MACRS, or others) allowed as a federal deduction for the taxable year. In line 3b, enter depreciation for property included in line 3a determined by using generally accepted accounting principles.

	Equipment	Rental housing	Buildings (other than rental housing)	Pollution control facilities
3a. Enter any accelerated depreciation taken federally for	▶ \$	▶ \$	▶ \$	▶ \$
3b. Depreciation calculated according to generally accepted accounting principles	▶ \$	▶ \$	▶ \$	▶ \$
3c. <i>Subtract line 3b from line 3a. Enter result here</i>	\$	\$	\$	\$

(Complete this schedule only if Schedule B, line 19 is less than 10%). **Note:** Enter all values as net book values from Schedule A, column C

Schedule E-1. Dividends Deduction

*Attach schedule showing payers, amounts and % of voting stock owned by class of stock.

Complete this schedule only if the corporation has income from business activities which is taxable both in Massachusetts and in any other states.

[illegible]